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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :

ENRON CREDITORS RECOVERY CORP., et al., :

Reorganized Debtors. :

----- X
ENRON CORP., :

Plaintiff, :

v. :

J.P. MORGAN SECURITIES, INC., et al., :

Defendants. :

----- X
ENRON CORP., :

Plaintiff, :

v. :

MASS MUTUAL LIFE INSURANCE CO., et al., :

Defendants. :

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DISCLOSURE STATEMENT

07W 10527



Chapter 11

Case No. 01-16034 (AJG)

(Jointly Administered)

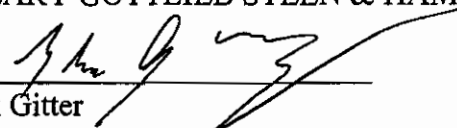
Adv. No. 03-92677 (AJG)

Adv. No. 03-92682 (AJG)

In compliance with Rule 7.1 of the Federal Rules of Civil Procedure, Goldman, Sachs & Co., through its undersigned attorneys, states that it is not a corporation and is a New York limited partnership. The Goldman Sachs Group, Inc. owns more than 10% of the general and limited partnership interests in Goldman, Sachs & Co.

Dated: November 21, 2007
New York, New York

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